

## OFFICE OF THE STATE CONTROLLER

### STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-11

### OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)

JULY 2, 2002

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Open Meetings Act/Brown Act Reform (BAR) program. These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

GC §§ 54952, 54954.2, 54957.1, and 54957.7 require that legislative bodies of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act. The test claim legislation expanded the types of legislative bodies required to comply with the notice and agenda requirements of GC § 54954.2 and 54954.3.

On June 28, 2001, the COSM determined that the BAR program establishes costs mandated by the State according to the provisions listed in the attached amended P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

#### **Eligible Claimants**

Any school district, community college district, or County Office of Education, as defined in GC § 17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

#### **Reimbursement Options**

Three reimbursement options were established by the COSM for costs incurred during a fiscal year: Actual Time, Standard-Time, and Flat-Rate. All meetings of the same type or name must be claimed using the same basis for the entire fiscal year. However, the meetings may be claimed using a different basis during a subsequent fiscal year. For each type or name of a meeting claimed, claimants shall select one of the following reimbursement options:

##### **A. Actual Time**

Actual costs of administering the BAR program in compliance with this mandate may be claimed. **Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training. See Section V. A. (page 6) of the P's & G's.** The following are reimbursable activities related to the BAR program: Salaries and benefits, materials and supplies, contract services, travel and training, and fixed assets. Forms BAR-2A and BAR-3 must be completed to claim actual costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

## B. Standard-Time

In lieu of actual time, a standard-time allowance of 10 or 45 minutes per agenda item, based on enrollment size of the district, as provided for in the P's & G's, shall be used to calculate the cost of each brief agenda that was prepared during the fiscal year. This standard-time allowance covers the direct and, if applicable, the indirect costs incurred in compliance with this mandate. Forms BAR-2S and BAR-3 must be completed to claim standard-time costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

## C. Flat-Rate

In lieu of actual costs, a flat-rate allowance of \$90.10 per meeting for the base fiscal year of 1993-94, as provided for in the P's & G's, shall be used to claim the cost of each agenda that was prepared during the fiscal year. The flat-rate allowance includes all costs incurred for preparing and posting an agenda including closed session agenda items. **Claimants who filed reimbursement claims under the Open Meetings Act program using the flat rate option cannot file another reimbursement claim using this option for initial year costs for agenda preparation of closed session items under the BAR program. Refer to Sections III. and IV. of the P's and G's.** The direct and indirect costs incurred in compliance with this mandate will be adjusted each subsequent fiscal year by the Implicit Price Deflator. Forms BAR-2F and BAR-3 must be completed to claim flat-rate costs associated with this mandate. Forms BAR-1 and FAM-27 are then used to summarize these costs.

## Filing Deadlines

Eligible claimants have the option of filing new reimbursement claims for the period January 1, 1994, to June 30, 1994, and fiscal years 1994-95 through 2000-01 for reimbursable activities incurred **only** in compliance with the BAR mandate pursuant to these P's & G's. **The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's for the expanded types of "legislative bodies" required to comply with the notice and agenda requirements of GC §§ 54954.2 and 54954.3.**

### A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the period January 1, 1994, to June 30, 1994, and fiscal years 1994-95 through 2001-02 must be filed with the SCO and be delivered or postmarked on or before **October 30, 2002**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by **January 15** of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a single fiscal year. Do not prorate the penalty among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more**

**than one year after the deadline or without the requested supporting documentation will not be accepted.**

## **B. Estimated Claims**

Estimated claims for fiscal year 2002-03 must be filed with the SCO and postmarked by **October 30, 2002**. Thereafter, they must be filed with the SCO and postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims are paid before late claims.

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

## **Minimum Claim Cost**

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

## **Reimbursement Claims**

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, copies of agendas, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

## **Audit of Costs**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year the costs were incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO upon request.

### **Retention of Claiming Instructions**

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **[www.sco.ca.gov/ard/local/locreim/index.htm](http://www.sco.ca.gov/ard/local/locreim/index.htm)**

### **Address for Filing Claims**

Submit a signed original, a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Government Code sections 54954.2 and  
54954.3; Statutes 1986, Chapters 641

Filed on April 1, 1987

By the County of Los Angeles, Claimant.

No. CSM 4257

*Open Meetings Act*

ORDER TO SET ASIDE  
STATEMENT OF DECISION  
(Statutes 2005, Chapter 72, Section 17  
(Assem. Bill No. 138))

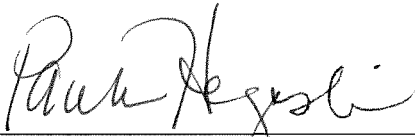
*Adopted on September 27, 2005*

**ORDER TO SET ASIDE STATEMENT OF DECISION**

On July 19, 2005, Statutes 2005, chapter 72 (Assem. Bill No. 138 ("AB 138")) became effective and directed the Commission on State Mandates (Commission) to set aside its decision in the *Open Meetings Act* (CSM 4257) test claim. Section 17 of this bill states the following:

Notwithstanding any other provision of law, the Commission on State Mandates shall set-aside all decisions, reconsiderations, and parameters and guidelines on the Open Meetings Act (CSM 4257) and Brown Act Reform (CSM 4469) test claims. The operative date of these actions shall be the effective date of this act. In addition, the Commission on State Mandates shall amend the appropriate parameters and guidelines, and the Controller shall revise the appropriate reimbursement claiming instructions, as necessary to be consistent with any other provisions of this act.

In accordance with AB 138, the Commission hereby sets aside its Statement of Decision, adopted on October 22, 1987, in the *Open Meetings Act* (CSM 4257) test claim. This order to set aside the Statement of Decision shall be operative on July 19, 2005.



PAULA HIGASHI, Executive Director

Attachment: Statement of Decision



Date



BEFORE THE  
COMMISSION ON STATE MANDATES

Claim of:

City of Los Angeles  
Claimant

No., CSM-4257  
Government Code Sections 54954.2  
and 54954.3  
Chapter 641, Statutes of 1986  
Open Meetings Act

PROPOSED DECISION

This claim was heard by the Commission on State Mandates (commission) on October 22, 1987, in Sacramento, California, during a regularly scheduled meeting. Louis Chappula appeared on behalf of the City of Los Angeles. James Apps- appeared on behalf of the Department of Finance. There were no other appearances.

Evidence both oral and documentary having been introduced, the matter submitted, and vote taken, the commission finds:

I.

NOTE

1. The finding of a reimbursable state mandate does not mean that all increased costs claimed will be reimbursed. Reimbursement, if any, is subject to commission approval of parameters and guidelines for reimbursement of the claim, and a statewide cost estimate; a specific appropriation by the Legislature for such purpose; a timely-filed claim for reimbursement; and subsequent review of the claim by the State Controller.

## II.

### FINDINGS AND CONCLUSIONS

1. The test claim of the City of Los Angeles was filed with the Commission on State Mandates on April 1, 1987.
2. The subject of the claim is Chapter 641, Statutes of 1986, Government Code Sections 54954.2 and 64954.3.
3. Chapter 641, Statutes of 1986 added Sections 54954.2 and 54954.3 to the Government Code to require the legislative body of a local agency to post an agenda containing a brief general description of each item of business to be transacted or discussed at a regular meeting, and would prohibit any action to be taken, as defined, on any item not appearing on the posted agenda. Additionally, this statute would require that every agenda for regular meetings provide an opportunity for members of the public to directly address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body.
4. A higher level of service is now required of the legislative body of a local agency by Chapter 641, Statutes of 1986, Government Code Sections 54954.2 and 54954.3.
5. Government Code Section 17514 defines the term "costs mandated by the state" as "any increased costs which a local agency . . . is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, which mandates . . . a higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution."
6. The City of Los Angeles has demonstrated that it has incurred increased costs which are costs mandated by the state.
7. None of the requisites for denying a claim, specified in Government Code Section 17556, subdivision (a), were established.

## III.

### DETERMINATION OF ISSUES

1. The Commission has the authority to decide this claim under the provisions of Government Code Section 17551.
2. Chapter 641, Statutes of 1986 imposed a reimbursable state mandate on the legislative body of a local agency. The City of Los Angeles has established that this statute imposed a higher level of service of an existing program by requiring the legislative body of a local agency to post an agenda containing a brief general description of each item of business to be transacted or discussed at a regular meeting, and would prohibit any action to be taken, as defined, on any item not appearing on the posted agenda. Additionally, this statute would require that every agenda for regular meetings provide an opportunity for members of the public to directly address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body.



## **Parameters and Guidelines**

Government Code Sections 54952, 54954.2, 54954.3, 54957.1, and 54957.7

Statutes of 1986, Chapter 641

Statutes of 1993, Chapters 1136, 1137 and 1138

### *Open Meetings Act/Brown Act Reform*

#### **I. SUMMARY OF THE MANDATE**

Government Code sections 54952, 54954.2, 54957.1 and 54957.7, require that “legislative bodies” of local agencies comply with certain changes to the Ralph M. Brown Act, also known as the Open Meetings Act.

On June 28, 2001, the Commission on State Mandates (Commission) adopted its Statement of Decision on the *Brown Act Reform* test claim (CSM-4469). The Commission found that Government Code sections 54952, 54954.2, 54957.1, and 54957.7, as added and amended by Statutes of 1993, chapters 1136, 1137, and 1138, constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The test claim legislation expanded the types of “legislative bodies” required to comply with the notice and agenda requirements of Government Code sections 54954.2 and 54954.3, to include:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

It also required all “legislative bodies” to perform a number of additional activities in relation to the closed session requirements of the Brown Act, as follows:

- To include a brief general description on the agenda of all items to be discussed in closed session. A brief general description of an item generally need not exceed 20 words. (Gov. Code, § 54954.2, subd. (a).)
- To disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
- To reconvene in open session prior to adjournment and report the actions and votes taken in closed session for the five items identified in Government Code section 54957.1, subdivision (a)(1-4, 6). (Gov. Code, § 54957.7, subd. (b).)
- To provide copies of closed session documents as required. (Gov. Code, § 54957.1, subd. (b) and (c).)

The Commission previously adopted two test claims on the Brown Act:

1. Open Meetings Act

On March 23, 1988, the Commission adopted the *Open Meetings Act* test claim (CSM-4257). Statutes of 1986, chapter 641, added Government Code section 54954.2 to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public. The following types of “legislative bodies” were eligible for reimbursement:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other permanent boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.

Statutes of 1986, chapter 641 also added Government Code section 54954.3 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

2. School Site Councils and Brown Act Reform

On April 27, 2000, the Commission approved the *School Site Councils and Brown Act Reform* test claim (CSM-4501). This test claim was based on Government Code section 54954 and Education Code section 35147, which addressed the application of the open meeting act provisions of the Brown Act to specified school site councils and advisory committees of school districts.<sup>1</sup>

## II. ELIGIBLE CLAIMANTS

Any county, city, a city and county, school or special district that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes of 1998, chapter 681 (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for *Brown Act Reform* was filed on December 29, 1994. Statutes of 1993, chapters 1136, 1137, and 1138, became effective January 1, 1994. Therefore, costs

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<sup>1</sup> The parameters and guidelines for the *School Site Councils and Brown Act Reform* test claim are not included in these parameters and guidelines.

incurred on or after January 1, 1994 for compliance with the *Brown Act Reform* mandate are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

Initial years' costs shall not include any costs that were claimable or reimbursed pursuant to *Open Meetings Act* Parameters and Guidelines as amended on December 4, 1991 or November 30, 2000. Reimbursement for these costs must be claimed as prescribed in the Controller's Claiming Instructions No. 2000-15 and 2000-16 for local agencies and schools, respectively.

Annual claims, commencing with the 2001-2002 fiscal year, shall include all costs for *Open Meetings Act* and *Brown Act Reform*.

#### **IV. REIMBURSABLE ACTIVITIES**

For each eligible claimant, the following activities are eligible for reimbursement:

##### **A. Agenda Preparation and Posting Activities**

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a brief description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closed session, and citing the time and location of the regular meeting.<sup>2</sup> (Gov. Code, § 54954.2, subd. (a).)
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda must state that there is an opportunity for members of the public to comment on matters that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein. (Gov. Code, §§ 54954.2, subd. (a), and 54954.3, subd. (a).)

Beginning January 1, 1994, the following types of "legislative bodies" are eligible to claim reimbursement under these parameters and guidelines for the activities listed in section IV.A:

- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

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<sup>2</sup> As amended by Statutes of 1993, chapter 1136.

Beginning January 1, 1994, the following “legislative bodies” are eligible to claim reimbursement under these parameters and guidelines for the preparation of a brief general description of closed session agenda items, using either the actual or standard time reimbursement options pursuant to section V.A.1 or 2:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

**B. Closed Session Activities**

1. Disclose in an open meeting, prior to holding any closed session, each item to be discussed in the closed session. (Gov. Code, § 54957.7, subd. (a).)
2. Reconvene in open session prior to adjournment to make any disclosures required by Section 54957.1 of action taken in the closed session, including items as follows: (Gov. Code, § 54957.7, subd. (b).)
  - a. Approval of an agreement concluding real estate negotiations as specified in Section 54956.8. (Gov. Code, § 54957.1, subd. (a)(1).)
  - b. Approval given to its legal counsel to defend, or seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in any form of litigation as the result of consultation under Section 54956.9. (Gov. Code, § 54957.1, subd. (a)(2).)
  - c. Approval given to its legal counsel of a settlement of pending litigation as defined in Section 54956.9, at any stage prior to or during a judicial or quasi-judicial proceeding shall be reported after the settlement is final. (Gov. Code, § 54957.1, subd. (a)(3).)
  - d. Disposition reached as to claims discussed in closed session pursuant to Section 54956.95 shall be reported as soon as reached in a manner that identifies of the name of the claimant, the name of the local agency claimed against, the substance of the claim, and any monetary amount approved for payment and agreed upon by the claimant. (Gov. Code, § 54957.1, subd. (a)(4).)

- e. Approval of an agreement concluding labor negotiations with represented employees pursuant to Section 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. (Gov. Code, § 54957.1, subd. (a)(6).)
3. Provide copies of any contracts, settlement agreements, or other documents that were finally approved or adopted in the closed session to a person who submitted a written request within the timelines specified or to a person who has made a standing request, as set forth in Sections 54954.1 or 54956 within the time lines specified. (Gov. Code, § 54957.1, subd. (b) and (c).)
4. Train members of only those legislative bodies that actually hold closed executive sessions, on the closed session requirements of *Brown Act Reform*. If such training is given to all members of the legislative body, whether newly appointed or existing members, contemporaneously, time of the trainer and legislative members is reimbursable. Additionally, time for preparation of training materials, obtaining materials including training videos and audio visual aids, and training the trainers to conduct the training is reimbursable. See Section V.B.6 of these parameters and guidelines.

Beginning January 1, 1994, the following “legislative bodies” are eligible to claim reimbursement under these parameters and guidelines for the activities listed in IV.B:

- Governing board, commission, directors or body of a local agency or any board or commission thereof, as well as any board, commission, committee, or other body on which officers of a local agency serve in their official capacity.
- Any board, commission, committee, or body which exercises authority delegated to it by the legislative body.
- Planning commissions, library boards, recreation commissions, and other *permanent* boards or commissions of a local agency composed of at least a quorum of the members of the legislative body.
- Local Bodies created by state or federal statute.
- Standing Committees with less than a quorum of members of the legislative body that has a continuing subject matter jurisdiction or a meeting schedule fixed by formal action.
- Permanent & Temporary Advisory Bodies (except bodies of less than a quorum of the members of the legislative body).

## V. CLAIM PREPARATION AND SUBMISSION

Each reimbursement claim must be timely filed. Each of the following cost elements must be identified for each reimbursable activity identified in section IV of this document.

### A. Reimbursement Options for Agenda Preparation and Posting, Including Closed Session Agenda Items

Eligible claimants may use the actual time, standard time, or flat rate reimbursement options for claiming costs incurred pursuant to section IV.A of these parameters and guidelines for agenda preparation and posting, including closed session items.<sup>3</sup> Eligible claimants must claim actual costs incurred for subsequent reporting of action taken in closed session, providing copies of documents approved or adopted in closed session, and training.

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time, standard time or flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

#### 1. Actual Time

List the meeting names and dates. Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

Counties and cities may claim indirect costs pursuant to section V.C.

#### 2. Standard Time

##### a. Main Legislative Body Meetings of Counties and Cities

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 30 minutes and then by the blended productive hourly rate of the involved employees.

Counties and cities may claim indirect costs pursuant to section V.C.

##### b. Special District Meetings, and County and City Meetings Other Than Main Legislative Body

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 20 minutes and then by the blended productive hourly rate of the involved employees.

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<sup>3</sup> The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

Special districts, counties and cities may claim indirect costs pursuant to section V.C.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda for County Offices of Education and for districts by enrollment size are:

County Offices of Education:	45 minutes
Districts:	
Enrollment 20,000 or more	45 minutes
Enrollment 10,000 – 19,999	15 minutes
Enrollment less than 10,000	10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section V.C.

3. Flat Rate<sup>4</sup>

List the meeting names and dates. Multiply the uniform cost allowance, shown in the table provided below, by the number of meetings. The uniform cost allowance shall be adjusted each year subsequent to fiscal year 1997-1998 by the Implicit Price Deflator referenced in Government Code section 17523.

1993-1994	\$ 90.10
1994-1995	92.44
1995-1996	95.12
1996-1997	97.31
1997-1998	100.00

B. Direct Cost Reporting

Direct costs that are eligible for reimbursement are:

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

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<sup>4</sup> The flat rate includes all of the costs for preparing and posting an agenda, including closed session agenda items. Claimants that filed reimbursement claims under the *Open Meetings Act* Program using the flat rate reimbursement option cannot file another reimbursement claim using the flat rate option for initial years costs for agenda preparation of closed session items under Brown Act Reform. Refer to sections III and IV of these parameters and guidelines.

## 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

## 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

## 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

## 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element B.1, Salaries and Benefits, for each applicable reimbursable activity.

## 6. Training

Report the cost of training members of the legislative body to perform the reimbursable activities, as specified in section IV.B of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element B.1, Salaries and Benefits, and B.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element B.3, Contracted Services. This data, if too voluminous to be included with the claim, may be reported in a summary. However, supporting data must be maintained as described in section VI.



### C. Indirect Cost Rates

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department of program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

#### Cities, Counties and Special Districts

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

#### School Districts

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

### County Offices of Education

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

### Community Colleges

Community colleges have the option of using (1) a federally approved rate, using the cost accounting principles from the OMB Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

## **VI. SUPPORTING DATA**

### A. Source Documents

For auditing purposes, all incurred costs claimed must be traceable to source documents that show evidence of their validity and relationship to the reimbursable activities. Documents may include, but are not limited to, worksheets, employee time records or time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements.

For those entities that elect reimbursement pursuant to the standard time methodology, option 2 in section V.A, documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to the flat-rate methodology, option 3 in section V.A, copies of agendas shall be sufficient evidence.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications in a base year of fiscal year 1998-1999 was as follows:

City Manager	17%
City Attorney	15%
City Clerk	36%
Department Managers	9%
Secretaries	23%
Total	100%

The city determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-2001 for each classification is as follows:

	Salary	Benefits	Indirect Cost Rate	Indirect Costs	Productive Hourly Rate
City Manager	\$60	\$12	29%	\$13	\$85
City Attorney	\$55	\$10	30%	\$15	\$80
City Clerk	\$40	\$ 8	31%	\$12	\$60
Department Manager	\$45	\$ 9	30%	\$11	\$65
Secretaries	\$18	\$ 5	25%	\$ 7	\$30

The blended productive hourly rate for fiscal year 2000-2001 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager	17%	\$85	\$14.25
City Attorney	15%	\$80	\$12.00
City Clerk	36%	\$60	\$21.60
Department Manager	9%	\$65	\$ 5.85
Secretaries	23%	\$30	\$ 6.90
Total	100%		\$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

#### **B. Record Keeping**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the State Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. See the State Controller's claiming instructions regarding retention of required documentation during the audit period.

### **VII. OFFSETTING SAVINGS AND REIMBURSEMENTS**

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain a mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any other source, including but not limited to, service fees collected, federal funds and other state funds, shall be identified and deducted from this claim.

### **VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

### **IX. PARAMETERS AND GUIDELINES AMENDMENTS**

Parameters and guidelines may be amended pursuant to Title 2, California Code of Regulations section 1183.2.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)			For State Controller Use Only	Program <b>218</b>
(01) Claimant Identification Number			(19) Program Number 00218	
(02) Claimant Name			(20) Date Filed ____/____/____	
County of Location			(21) LRS Input ____/____/____	
Street Address or P.O. Box Suite			(22) BAR-1, (03)	
City State Zip Code			(23) BAR-1, (04)(f)	
			(24) BAR-1, (05)	
			(25) BAR-1, (06)	
Type of Claim	Estimated <input type="checkbox"/>	Reimbursement Claim <input type="checkbox"/>	(26) BAR-1, (07)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27) BAR-1, (09)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) BAR-1, (11)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) BAR-1, (12)	
Fiscal Year of Cost	(06) 20____/20____	(12) 20____/20____	(30)	
Total Claimed Amount	(07)	(13)	(31)	
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)	
Less: Prior Claim Payment Received		(15)	(33)	
Net Claimed Amount		(16)	(34)	
Due from State	(08)	(17)	(35)	
Due to State		(18)	(36)	
<b>(37) CERTIFICATION OF CLAIM</b>				
In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.				
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.				
The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the the State of California that the foregoing is true and correct.				
Signature of Authorized Officer			Date	
Type or Print Name			Title	
(38) Name of Contact Person for Claim			Telephone Number ( ) - Ext.	
			E-Mail Address	

<b>Program</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form BAR-1 and enter the amount from line (13).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form BAR-1, line (13). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., BAR-1, (04)(f), means the information is located on form BAR-1, block (04), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816**

<b>Program</b> <b>218</b>	<b>MANDATED COSTS</b> <b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>CLAIM SUMMARY</b>					<b>FORM</b> <b>BAR-1</b>	
(01) Claimant			(02) Type of Claim		Fiscal Year		
			Reimbursement <input type="checkbox"/>				
			Estimated <input type="checkbox"/>		20____/20____		
<b>Claim Statistics</b>							
(03) Number of regular meetings for which a brief agenda was prepared and posted							
<b>Direct Costs: Actual Time Option</b>							
		<b>Object Accounts</b>					
(04) Reimbursable Component		(a)	(b)	(c)	(d)	(e)	(f)
		Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Travel and Training	Total Direct Costs
Preparation of Brief Agenda and Posting							
<b>Direct Costs: Standard-Time Option</b>							
(05) Standard-Time Reimbursement Option				[From form BAR-2S, line (04)(f)]			
<b>Indirect Costs: Actual Time Option and/or Standard-Time Option</b>							
(06) Indirect Cost Rate				[From J-380 or J-580]		%	
(07) Total Indirect Costs				[Method 1 or Method 2]			
(08) Total Direct and Indirect Costs				[Line (04)(f) + line (05) + line (07)]			
<b>Direct and Indirect Costs: Flat-Rate Option</b>							
(09) Flat-Rate Reimbursement Option				[From form BAR-2F, line (04)(d)]			
(10) Total Direct and Indirect Costs of All Options				[Line (08) + line (09)]			
<b>Cost Reduction</b>							
(11) Less: Offsetting Savings							
(12) Less: Other Reimbursements							
(13) Total Claimed Amount				[Line (10) - {line (11) + line (12)}]			

Program <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>CLAIM SUMMARY</b> Instructions	<b>FORM</b> <b>BAR-1</b>
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**Note: The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.**

- (01) Claimant. Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form BAR-1 must be filed for a reimbursement claim. Do not complete form BAR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form BAR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Claim Statistics. Enter the number of regular meetings for which a brief agenda was prepared and posted during the fiscal year.
- (04) Reimbursable Component. Enter all the totals from form BAR-2A, line (06), columns (d) through (h) to form BAR-1, line (04), columns (a) through (e) in the appropriate row. Total the row and enter in column (f).
- (05) Standard-Time Reimbursement Option. The standard-time allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form BAR-2S, line (04)(f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. If the blended hourly rate for the Standard-Time allowance includes indirect costs, use **Method 1**. If the blended hourly rate for the Standard-Time allowance does not include indirect costs, use **Method 2**.
- Method 1:** Multiply Total Direct Costs, line (04)(f), by the Indirect Cost Rate, line (06).
- Method 2** Multiply the sum of Total Direct Costs, line (04)(f), and Standard-Time Reimbursement Option, line (05), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(f), Standard-Time Reimbursement Option, line (05), and Total Indirect Costs, line (07).
- (09) Flat-Rate Reimbursement Option. The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form BAR-2F, line (04)(d).
- (10) Total Direct and Indirect Costs of All Options. Enter the sum of Total Direct and Indirect Costs, line (08), and Flat-Rate Reimbursement Option, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. From Total Direct and Indirect Costs of All Options, line (10), subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12). Enter the remainder on this line.

<b>Program</b> <div style="font-size: 2em; font-weight: bold;">218</div>	<b>MANDATED COSTS</b> <b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>						<b>FORM</b> <b>BAR-2A</b>
(01) Claimant				(02) Fiscal Year			
(03) Meeting Type or Name							
(04) Reimbursable Component: Preparation of Brief Agenda and Posting							
(05) <b>Actual Time Option:</b> Complete columns (a) through (h).				<b>Object Accounts</b>			
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
(06) Total <input type="text"/>			Subtotal <input type="text"/>		Page: ____ of ____		



<b>Program</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>BAR-2A</b>
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The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

Complete form BAR-2A when calculating agenda costs using the Actual Time Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Meeting Type or Name. Enter the name of the meeting for which a brief agenda was prepared and posted. A separate form BAR-2A should be prepared for the district's legislative body and each board or commission which holds public hearings.
- (04) Reimbursable Component. Preparation of Brief Agenda and Posting. No entry necessary.
- (05) Actual Time Option. The following table identifies the type of information required to support costs of direct labor, materials and supplies, contract services, travel and training, and fixed assets needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (5)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries and Benefits</b>									
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract and Invoices
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
<b>Travel and Training</b>	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (06) Total line (05), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (06), columns (d) through (h) to form BAR-1, line (04), columns (a) through (e).

<b>Program</b> <b>218</b>	<b>MANDATED COSTS</b> <b>OPEN MEETINGS ACT/BROWN ACT REFORM II (SCHOOL DISTRICTS)</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>BAR-2F</b>
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(01) Claimant	(02) Fiscal Year
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(03) **Flat-Rate Reimbursement Option:** Complete columns (a) through (d).

(a)  Meeting Type or Name	(b) Uniform Cost Allowance \$135.66 for 05-06 Period 07/01/05 to 07/18/05	(c)  Number of Agendas	(d)  Total (b) x (c)

(04) Total  Subtotal  Page: \_\_\_\_ of \_\_\_\_

<b>Program</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM II (SCHOOL DISTRICTS)</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>BAR-2F</b>
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**Complete form BAR-2F when calculating agenda costs using the Flat-Rate Option.**

**Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.**

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Flat-Rate Reimbursement Option.
- (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
- (b) Uniform Cost Allowance. Enter the uniform cost allowance for the period July 1 to July 18, 2005.

Fiscal Year	Uniform Cost Allowance
2005-06 f/	\$135.66      From July 1 to July 18, 2005

f/ May Revision Forecast, August 2006

Source: US Department of Commerce, Bureau of Economic Analysis

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (04) Total line (03), column (d), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (d) to form BAR-1, line (09).

<b>Program</b> <b>218</b>	<b>MANDATED COSTS</b> <b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>BAR-2S</b>
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(01) Claimant	(02) Fiscal Year
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(03) **Standard-Time Reimbursement Option:** Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total

(04) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____	
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<b>Program</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>BAR-2S</b>
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The initial years' costs shall not include any costs that were claimable or reimbursed pursuant to the Open Meetings Act (OMA) program per claiming instructions 2000-15 and 16. Annual claims, commencing with the 2001-02 fiscal year, shall include all costs for the OMA and BAR programs. See Section I. of the P's & G's.

**Complete form BAR-2S when calculating agenda costs using the Standard-Time Option.**

**Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.**

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Standard-Time Reimbursement Option.
- (a) Date. Enter the date of each meeting.
- (b) Meeting Type or Name. Enter the type or name of each meeting.
- (c) Number of Agenda Items. Enter the number of agenda items for each meeting.
- (d) Minutes Per Agenda Item. The minutes per agenda item for County Offices of Education and for districts by enrollment size are:
- |  |           |              |
|--|-----------|--------------|
| County Offices of Education:             | 0.75 hour | (45 minutes) |
| Districts: Enrollment of 20,000 or more: | 0.75 hour | (45 minutes) |
| Enrollment of 10,000 to 19,999:          | 0.25 hour | (15 minutes) |
| Enrollment of less than 10,000:          | 0.17 hour | (10 minutes) |
- (e) Blended Hourly Rate. Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a principal may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: Principal 17%, Vice Principal 15%, Office Clerks 36%, Office Manager 9%, and Secretaries 23%.

The school district determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-01 for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
Principal	\$60	\$12	\$13	\$85
Vice Principal	55	10	15	80
Office Clerks	40	8	12	60
Office Manager	45	9	11	65
Secretaries	18	5	7	30

The school district's blended productive hourly rate of \$60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
Principal	17%	\$85	\$14.45
Vice Principal	15%	80	12.00
Office Clerks	36%	60	21.60
Office Manager	9%	65	5.85
Secretaries	23%	30	6.90
Total	<u>100%</u>		<u>\$60.80</u>

- (f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (04) Total line (03), column (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or a subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (f) to form BAR-1, line (05).

[illegible]

<b>Program</b> <b>218</b>	<b>OPEN MEETINGS ACT/BROWN ACT REFORM (SCHOOL DISTRICTS)</b> <b>MEETINGS DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>BAR-3</b>
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**Complete form BAR-3 for all reimbursement options.**

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Detail of Meetings. Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date.
  - (a) Date. Enter the date of each meeting being claimed.
  - (b) Meeting Type or Name. Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.
- (04) If more than one form is needed to provide the detail of the meetings, number each page.